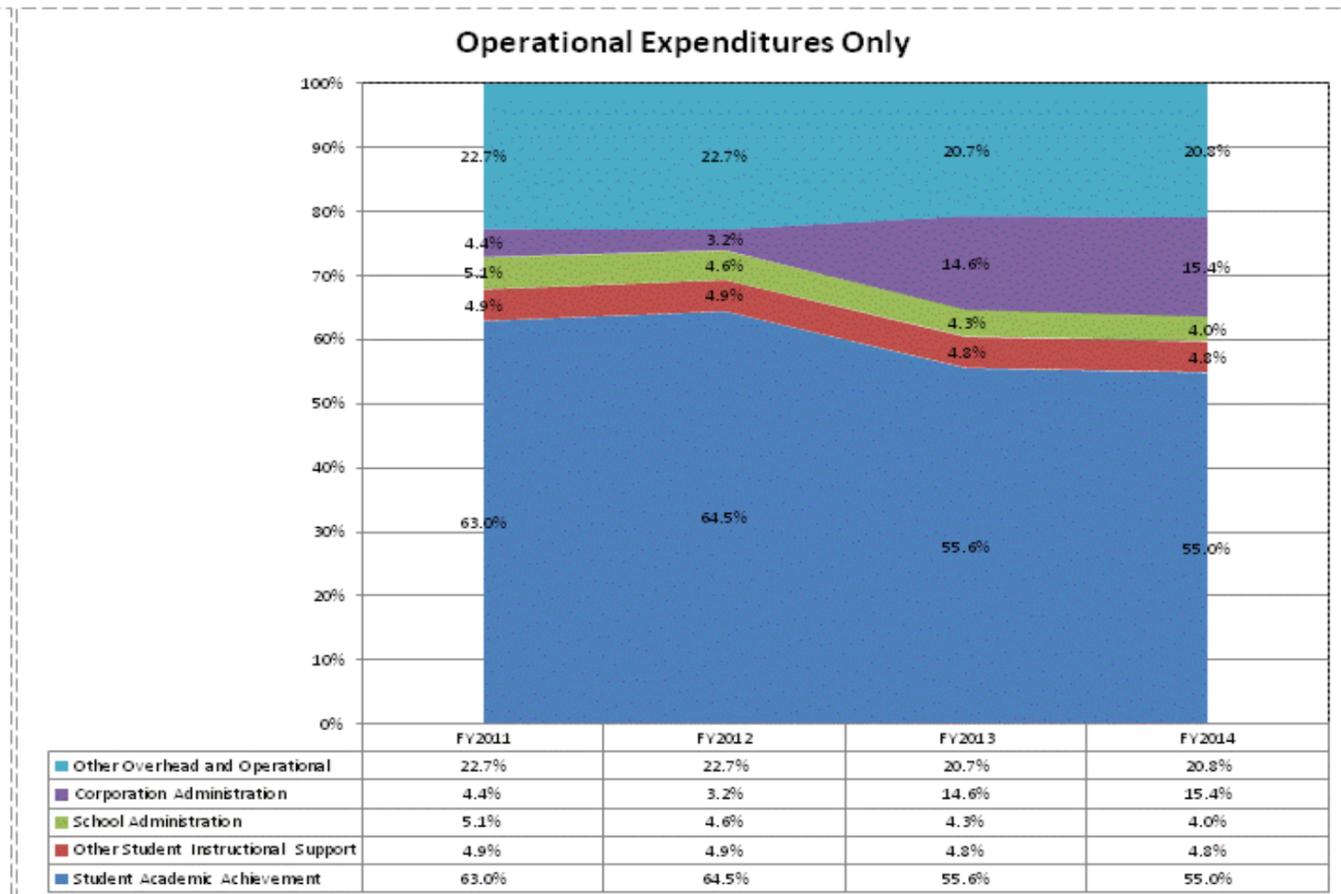
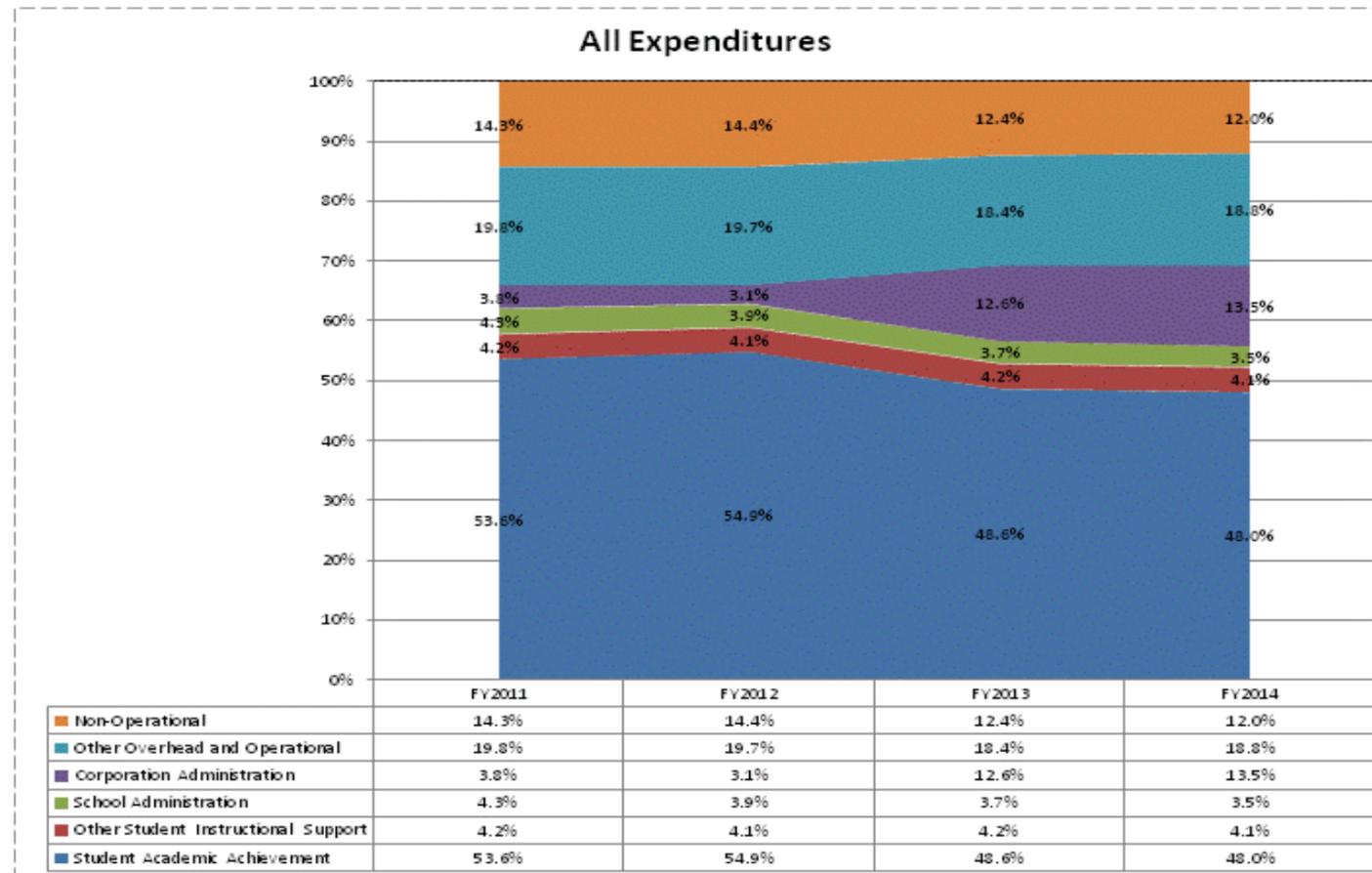


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
LaPorte Community School Corp (4945)

LaPorte Community School Corp (4945)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$37,291,317	48.5%	\$35,275,122	53.7%	\$36,235,377	48.6%	\$36,397,366	48.0%
Student Instructional Support	\$4,463,456	5.8%	\$5,136,044	7.8%	\$5,892,358	7.9%	\$5,767,439	7.6%
Overhead and Operational Nonoperational	\$13,367,746	17.4%	\$15,269,896	23.2%	\$23,112,176	31.0%	\$24,462,599	32.3%
Nonoperational	\$21,701,792	28.2%	\$10,020,244	15.3%	\$9,273,606	12.4%	\$9,122,312	12.0%
Grand Total	\$76,824,311		\$65,701,307		\$74,513,517		\$75,749,717	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	54.4%	61.5%	56.5%	55.7%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
LaPorte Community School Corp (4945)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$645,450	\$888,397	\$1,345,765	\$1,412,350	119%	59%	5%
11100 Regular Programs; Elementary	\$10,030,381	\$10,757,913	\$9,303,871	\$9,269,344	-8%	-14%	0%
11200 Regular Programs; Middle/Junior High	\$4,060,070	\$5,408,337	\$5,449,590	\$5,371,343	32%	-1%	-1%
11300 Regular Programs; High School	\$4,914,057	\$6,400,631	\$6,501,915	\$6,456,834	31%	1%	-1%
11350 Regular Programs; High School; Academic Honors Diploma	\$45,427	\$169,794	\$121,779	\$133,597	194%	-21%	10%
11470 Vocational Education; Business Education	\$153	\$0	\$0	\$0	-100%	N/A	N/A
11480 Vocational Education; Industrial Education A	\$9,296	\$0	\$0	\$0	-100%	N/A	N/A
11590 Other Vocational Education Programs	\$0	\$0	\$25,640	\$3,572	N/A	N/A	-86%
11910 Other Regular Programs; Competency Testing	\$16,862	\$0	\$0	\$0	-100%	N/A	N/A
12110 Gifted And Talented; Gifted and Talented	\$50,834	\$66,140	\$0	\$0	-100%	-100%	N/A
12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$37,961	\$27,670	N/A	N/A	-27%
12210 Mental Disabilities; Mild Mental Disabilities	\$142,585	\$253,295	\$292,997	\$352,969	148%	39%	20%
12220 Mental Disabilities; Moderate Mental Disabilities	\$219,282	\$499,432	\$549,224	\$539,590	146%	8%	-2%
12230 Mental Disabilities; Severe Mental Disabilities	\$217,860	\$413,258	\$676,041	\$670,437	208%	62%	-1%
12310 Physical Impairment; Orthopedic Impairment	\$60,740	\$170,582	\$1,940	\$4,001	-93%	-98%	106%
12320 Physical Impairment; Multiple Disabilities	\$0	\$80,524	\$121,201	\$202,554	N/A	152%	67%
12330 Physical Impairment; Visual Impairment	\$26,518	\$200	\$73,680	\$75,319	184%	> 500%	2%
12340 Physical Impairment; Hearing Impairment	\$87,578	\$124,466	\$139,552	\$148,130	69%	19%	6%
12350 Physical Impairment; Homebound	\$30,584	\$37,567	\$48,914	\$32,207	5%	-14%	-34%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$146,031	\$352,267	\$468,844	\$508,962	249%	44%	9%
12510 Culturally Different; Communication Disorders	\$427,690	\$634,563	\$913,359	\$884,538	107%	39%	-3%
12520 Culturally Different; Compensatory	\$37,509	\$26,090	\$6,886	\$0	-100%	-100%	-100%
12610 Learning Disability	\$1,830,582	\$3,463,827	\$3,644,584	\$3,510,825	92%	1%	-4%
12710 Equal Opportunity At Risk	\$71,295	\$112,706	\$168,960	\$135,337	90%	20%	-20%
12810 Special Education Preschool	\$0	\$301,684	\$315,025	\$201,701	N/A	-33%	-36%
12900 Other Special Programs	\$400,491	\$347,243	\$508,710	\$564,620	41%	63%	11%
13100 Adult/Continuing Education Programs; Adult Basic Education	\$64,133	\$41,140	\$37	\$0	-100%	-100%	-100%
13300 Adult/Continuing Education Programs; Occupational Programs	\$11,149	\$0	\$0	\$0	-100%	N/A	N/A
13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$529	\$0	\$0	\$0	-100%	N/A	N/A
14100 Summer School Programs; Elementary	\$16,146	\$31,726	\$38,385	\$63,168	291%	99%	65%
14300 Summer School Programs; High School	\$143,705	\$96,753	\$44,934	\$34,753	-76%	-64%	-23%
15100 Enrichment Programs; Non-Credit	\$13,727	\$13,942	\$8,349	\$6,668	-51%	-52%	-20%
16100 Remediation Testing	\$138,752	\$113,381	\$52,372	\$39,191	-72%	-65%	-25%
16200 Preventive Remediation	\$69,118	\$51,792	\$216,504	\$237,433	244%	358%	10%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat	\$2,474,691	\$2,704,160	\$3,136,603	\$3,461,226	40%	28%	10%
17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$8,237	\$0	\$0	\$0	-100%	N/A	N/A
22110 Improvement of Instruction; Service Area Direction	\$240,214	\$365,328	\$454,958	\$351,891	46%	-4%	-23%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$96,330	\$116,530	\$33,239	\$44,329	-54%	-62%	33%
22130 Improvement of Instruction; Instructional Staff Training	\$47,866	\$16,041	\$23,728	\$33,946	-29%	112%	43%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$5,606	\$156,875	\$245,645	N/A	> 500%	57%
22220 Library/Media Services; School Library	\$467,364	\$497,174	\$499,789	\$504,493	8%	1%	1%
22230 Library/Media Services; Audiovisual	\$68,079	\$29,713	\$18,118	\$15,860	-77%	-47%	-12%
22250 Library/Media Services; Computer Assisted Instruction Services	\$52,421	\$8,198	\$0	\$0	-100%	-100%	N/A
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$118,076	\$111,700	N/A	N/A	-5%
22360 Instruction, Related Technology; Network Support	\$123,312	\$0	\$0	\$0	-100%	N/A	N/A
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$288,368	\$185,546	N/A	N/A	-36%
22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology	\$0	\$0	\$25,714	\$0	N/A	N/A	-100%
22900 Other Support Service, Instructional Staff	\$0	\$33,958	\$0	\$0	N/A	-100%	N/A
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$563,448	\$637,634	\$400,095	\$553,833	-2%	-13%	38%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$4,232	\$1,886	\$0	\$188	-96%	-90%	N/A

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
LaPorte Community School Corp (4945)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$44,082	\$0	\$375	\$892	-98%	N/A	138%
25570 Textbooks for Rent or Resale; Materials and Supplies	\$0	\$1,244	\$2,418	\$707	N/A	-43%	-71%
26497 2007 Account Code - Teachers Retirement Fund	\$1,417,254	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$29,536,064	\$35,275,122	\$36,235,377	\$36,397,366	23%	3%	0%
Student Instructional Support							
21110 Attendance and Social Work Services; Service Area Direction	\$59,052	\$321,764	\$67,165	\$63,183	7%	-80%	-6%
21120 Attendance and Social Work Services; Attendance Services	\$17,086	\$27,276	\$63,612	\$129,825	> 500%	376%	104%
21130 Attendance and Social Work Services; Social Work Services	\$11	\$0	\$5,649	\$423	> 500%	N/A	-93%
21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$0	\$0	\$0	\$150	N/A	N/A	N/A
21220 Guidance Services; Counseling Services	\$809,471	\$898,275	\$1,179,818	\$1,246,000	54%	39%	6%
21320 Health Services; Medical Services	\$59,484	\$65,989	\$19,745	\$18,848	-68%	-71%	-5%
21340 Health Services; Nurse Services	\$211,451	\$218,361	\$305,235	\$326,344	54%	49%	7%
21390 Health Services; Other Health Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
21420 Psychological Testing	\$213,433	\$407,366	\$405,363	\$341,639	60%	-16%	-16%
21530 Speech Pathology and Audiology Services; Audiology Services	\$0	\$16,781	\$70,185	\$87,461	N/A	421%	25%
21610 Occupational Therapy, Related Services; Service Area Direction	\$0	\$338,665	\$465,767	\$413,106	N/A	22%	-11%
21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$326	\$137,473	\$141,024	N/A	> 500%	3%
21710 Physical Therapy Services; Service Area Direction	\$0	\$219	\$0	\$0	N/A	-100%	N/A
21720 Physical Therapy Services; Physical Therapy Services	\$0	\$0	\$72,261	\$74,456	N/A	N/A	3%
21810 Special Education Administration; Service Area Direction	\$353,421	\$220,864	\$275,438	\$243,466	-31%	10%	-12%
21890 Special Education Administration; Other Special Education Administration	\$20,564	\$38,687	\$46,346	\$46,367	125%	20%	0%
21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
24100 Office of The Principal	\$1,773,067	\$2,581,471	\$2,777,487	\$2,633,636	49%	2%	-5%
24900 Other Support Services, School Administration	\$835	\$0	\$815	\$1,512	81%	N/A	86%
Student Instructional Support Total	\$3,517,875	\$5,136,044	\$5,892,358	\$5,767,439	64%	12%	-2%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$33,100	\$45,347	\$44,597	\$50,764	53%	12%	14%
23120 Board of Education; Service Area Assistants	\$53,804	\$6,742	\$0	\$0	-100%	-100%	N/A
23150 Board of Education; Legal Services	\$120,034	\$77,939	\$131,984	\$76,331	-36%	-2%	-42%
23160 Board of Education; Promotion Expenses	\$4,146	\$4,455	\$2,709	\$3,634	-12%	-18%	34%
23190 Board of Education; Other Governing Body Services	\$47,785	\$32,972	-\$1,914	\$2,800	-94%	-92%	N/A
23210 Executive Administration; Office of The Superintendent	\$182,725	\$272,965	\$251,755	\$217,008	19%	-20%	-14%
23220 Executive Administration; Community Relations	\$5,660	\$0	\$0	\$0	-100%	N/A	N/A
23230 Executive Administration; Staff Relations and Negotiations	\$126,909	\$200,578	\$1,374	\$381	-100%	-100%	-72%
25110 Fiscal Services; Office of The Business Manager	\$122,366	\$238,223	\$243,277	\$271,163	122%	14%	11%
25120 Fiscal Services; Service Area Direction	\$0	\$35,719	\$54,487	\$59,340	N/A	66%	9%
25140 Fiscal Services; Receiving and Disbursing Funds	\$30,052	\$24,073	\$51,728	\$57,046	90%	137%	10%
25150 Fiscal Services; Payroll Services	\$34,641	\$90,730	\$155,309	\$192,373	455%	112%	24%
25160 Fiscal Services; Financial Accounting	\$130,720	\$67,626	\$58,722	\$60,715	-54%	-10%	3%
25191 Other Fiscal Services; Refund of Revenue	\$110,064	\$55,492	\$78,330	\$2,218	-98%	-96%	-97%
25192 Other Fiscal Services; Petty Cash	\$0	\$0	\$105	\$0	N/A	N/A	-100%
25195 Other Fiscal Services; Bank Account Service Charge	\$1,950	\$271	\$5,458	\$4,696	141%	> 500%	-14%
25199 Other Fiscal Services; Other	\$0	\$89,873	\$280,731	\$706,956	N/A	> 500%	152%
25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$0	\$10,672	\$0	\$0	N/A	-100%	N/A
25300 Printing, Publishing, and Duplicating Services	\$0	\$0	\$10,188	\$3,880	N/A	N/A	-62%
25750 Personnel Services; Health Services	\$464,611	\$218,021	\$155,026	\$149,689	-68%	-31%	-3%
25790 Personnel Services; Other Professional Services	\$0	\$1,129,420	\$7,828,122	\$8,290,594	N/A	> 500%	6%
25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$61,876	\$339	\$1,531	N/A	-98%	352%
25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$607,875	\$70,000	\$89,250	N/A	-85%	28%

School Corporation Expenditures by Expenditure Type
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LaPorte Community School Corp (4945)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
25890 Other Technology Services	\$60,032	\$0	\$0	\$0	-100%	N/A	N/A
25920 Ditch Assessments	\$59	\$0	\$177	\$177	200%	N/A	0%
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$256,391	\$435,194	\$1,065,536	\$1,079,681	321%	148%	1%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$3,992,241	\$4,886,747	\$4,248,197	\$4,350,996	9%	-11%	2%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$14,520	\$37,779	\$17,696	\$39,986	175%	6%	126%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$1,023,960	\$1,305,073	\$1,625,156	\$1,856,532	81%	42%	14%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$2,826	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$30,479	\$40,451	\$20,008	\$0	-100%	-100%	-100%
26600 Operation and Maintenance of Plant Services; Security Services	\$100	\$150	\$350	\$0	-100%	-100%	-100%
26700 Operation and Maintenance of Plant Services; Insurance	\$289,007	\$315,283	\$513,138	\$477,952	65%	52%	-7%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$196	\$183	\$172	\$279	42%	52%	62%
27010 Student Transportation; Service Area Direction	\$186,520	\$172,905	\$185,282	\$194,834	4%	13%	5%
27100 Student Transportation; Vehicle Operation	\$1,150,598	\$1,610,010	\$1,598,187	\$1,700,438	48%	6%	6%
27200 Student Transportation; Monitoring Services	\$77,693	\$65,702	\$71,267	\$88,261	14%	34%	24%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$496,711	\$639,553	\$789,216	\$753,199	52%	18%	-5%
27400 Student Transportation; Purchase of School Buses	\$254,676	\$0	\$416,480	\$532,038	109%	N/A	28%
27500 Student Transportation; Insurance on Buses	\$86,619	\$53,263	\$0	\$85,859	-1%	61%	N/A
27700 Student Transportation; Contracted Transportation Services	\$63	\$0	\$0	\$0	-100%	N/A	N/A
27900 Student Transportation; Other Student Transportation Services	\$9,670	\$14,266	\$9,286	\$6,653	-31%	-53%	-28%
31100 Food Services Operations; Service Area Direction	\$948,469	\$953,304	\$1,331,189	\$1,352,896	43%	42%	2%
31200 Food Services Operations; Food Preparation and Dispensing	\$22,624	\$15,383	\$0	\$0	-100%	-100%	N/A
31400 Food Services Operations; Food Purchases	\$1,146,115	\$1,404,527	\$1,001,085	\$1,063,329	-7%	-24%	6%
31900 Other Food Services	\$64,926	\$49,255	\$797,425	\$639,116	> 500%	> 500%	-20%
Overhead and Operational Total	\$11,583,057	\$15,269,896	\$23,112,176	\$24,462,599	111%	60%	6%
Nonoperational							
33200 Community Recreation	\$16,283	\$16,422	\$20,425	\$17,715	9%	8%	-13%
33400 Athletic Coaches	\$448,142	\$405,775	\$516,621	\$515,276	15%	27%	0%
33500 Welfare Activities Services	\$39,504	\$55	\$853	\$5,432	-86%	> 500%	> 500%
33930 Latch Key Kid Program	\$183,099	\$189,375	\$263,782	\$259,790	42%	37%	-2%
33990 Other Community Services; Other	\$0	\$10,578	\$8,143	\$9,127	N/A	-14%	12%
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$37,553	\$729	\$0	\$0	-100%	-100%	N/A
43000 Facilities Acquisition and Construction; Professional Services	\$298,197	\$37,316	\$4,000	\$5,250	-98%	-86%	31%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$12,049,398	\$370,248	\$466,214	\$230,500	-98%	-38%	-51%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$297,992	\$149,641	\$63,900	\$43,000	-86%	-71%	-33%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$759,982	\$1,107,265	\$270,273	\$124,001	-84%	-89%	-54%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$19,602	-\$14,944	-\$68,856	\$0	-100%	N/A	N/A
51100 Debt Services; Principal on Debt; Bonds	\$675,000	\$750,000	\$895,000	\$940,000	39%	25%	5%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Del	\$0	\$150,921	\$0	\$0	N/A	-100%	N/A
52100 Debt Services; Interest on Debt; Bonds	\$439,149	\$360,205	\$214,194	\$146,721	-67%	-59%	-32%
52200 Debt Services; Interest on Debt; Temporary Loans	\$71,937	\$73,240	\$0	\$0	-100%	-100%	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$6,169,000	\$6,412,500	\$6,619,056	\$6,825,500	11%	6%	3%
59100 Other Debt Services Obligations; Registrars Fee	\$650	\$0	\$0	\$0	-100%	N/A	N/A
60700 Nonprogramed Charges; Scholarships	\$3,674	\$918	\$0	\$0	-100%	-100%	N/A
Nonoperational Total	\$21,509,162	\$10,020,244	\$9,273,606	\$9,122,312	-58%	-9%	-2%
Prorated By Fund							
26491 2007 Account Code - PERF	\$569,662	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$2,305,817	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$222,165	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$6,535,338	\$0	\$0	\$0	N/A	N/A	N/A

School Corporation Expenditures by Expenditure Type
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26496 2007 Account Code - Unemployment Compensation	\$20,039	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$1,025,132	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$10,678,154	\$0	\$0	\$0	N/A	N/A	N/A